IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE PIUS C.KURIAKOSE

MONDAY, THE 22ND OCTOBER 2007 / 30TH ASWINA 1929

WP(C).No. 31272 of 2007(W)

PETITIONER:

SREE NARAYANA TRUST HOSPITAL,
SREE NARAYANA TRUST MEDICAL MISSION, KOLLAM,
REPRESENTED BY ITS SECRETARY DR. JAYADEVAN.

BY ADV. SRI.A.N.RAJAN BABU
SRI.K.SUNITHA VINOD

RESPONDENTS:
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1. KOLLAM MUNICIPAL CORPORATION,
REPRESENTED BY CORPORATION SECRETARY, KOLLAM.

2. SECRETARY,
KOLLAM MUNICIPAL CORPORATION, KOLLAM.

BY G.P. SRI.MUHAMMED ANZAR
S.C. SRI. M.K.CHANDRAMOHAN DAS

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 22/10/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

PIUS C. KURIAKOSE, J.

W.P.(C) NO. 31272 of 2007

Dated this the 22nd day of October , 2007

JUDGMENT

The petitioner, who is an assessee to property tax by the Kollam Municipal Corporation, is aggrieved by Exts.P1 to P12 demand notices issued by the 2nd respondent. The petitioner has filed Ext.P13 objection, which is common to Exts.P1 to P12. The objection seriously raised is that all demands except Ext.P1 relate to period beyond the past three years and that those demands to that extent are barred by limitation. As regards Ext.P1, the contention is that the building mentioned in Ext.P1 is occupied for the purpose of an educational institution and hence is not liable for payment of property tax.

2. I do not propose to go into the merits of the contentions raised through Ext.P13. I dispose of the writ petition, on the basis of the submissions addressed before me by Sri.A.N.Rajan Babu, the learned counsel for the petitioner and those on behalf of Sri. M.K.Chandramohan Das, the learned Standing counsel for the Corporation, issuing the following directions:

3. The Respondent Corporation will take up Ext.P13, hear the petitioner on the various grounds raised in this writ petition and the

objections raised through Ext.P13 and take a decision regarding the petitioner's liability to pay the amounts demanded as per Exts.P1 to P12 at the earliest and at any rate within six weeks of receiving a copy of this judgment and a copy of this writ petition together with all exhibits. In the meanwhile, coercive action for implementing Exts.P1 to P12 will not be initiated by the Corporation provided the following conditions are complied with by the petitioner:

The petitioner will pay a sum of Rs.5 Lakhs (Rupees Five Lakhs) within one month from today and also pay the amount covered by the other demand notices to the extent they pertain to the petitioner's liability for the last three preceding assessment years.

PIUS C. KURIAKOSE,
JUDGE.

Dpk